

2020

CERTIFICATE

To the Clerk of Pratt County, State of Kansas

We, the undersigned, officers of

City of Cullison

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	7	86,000	11,300	11.904
Debt Service	10-113				
Library	12-1220				
Special Fire	12-110-b	8			
		8			
Special Highway		9	20,000		
Water		9	18,000		
Non-Budgeted Funds		10			
Totals		xxxxxx	124,000	11,300	11.904
Budget Summary		11			
Neighborhood Revitalization					
Tax Lid Limit (from Computation Tab)			11,306		County Clerk's Use Only 949,245 Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

11,306
NO

Assisted by:

Patton, Cramer & LaPrad, Chtd

Certified Public Accountants

Address:

113 E 3rd, PO Drawer H

Pratt, KS 67124

Email:

Greg Patrick

Chris Smith

Bobbie Booi

Sharon Stalder

Date Attested: Oct. 25, 2019

Sherry Kruis
County Clerk

Governing Body

City of Cullison

Computation to Determine Limit for 2020

		Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$	11,071
2. Library levy in 2019 budget	- \$	
Other tax entity levy in 2019 budget	- \$	
3. Net tax levy	\$	11,071
2020 Budget Percentage Adjustments		
4. New improvements, remodeling and renovations for 2019 :	+ 5,337	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 20,734	
5b. Personal property 2018	- 20,217	
5c. Increase in personal property (5a minus 5b)	+ 517	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	5,854	
11. Total estimated valuation July 1, 2019	949,245	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0062	
13. Percentage adjustment increase (12 times 3)	+ \$ 69	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 166	
16. Total Percentage Adjustments	\$ 235	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u> </u>	
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)		+	<u> </u>	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u> </u>	
Law enforcement expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:			<u> </u>	
(Do not include building construction or remodeling costs)			<u>0</u>	
24. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:			<u> </u>	
(Do not include building construction or remodeling costs)			<u>0</u>	
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:			<u> </u>	
(Do not include building construction or remodeling costs)			<u>0</u>	
26. Total Revenue Adjustments			<u> </u>	
			<u>0</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>11,306</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	166
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>166</u>

Exemption from Election Requirement Yes

City of Cullison

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,071	769	36	0	210	2
Debt Service						
Library						
Special Fire						
TOTAL	11,071	769	36	0	210	2

County Treas Motor Vehicle Estimate

769

County Treas Recreational Vehicle Estimate

36

County Treas 16/20M Vehicle Estimate

0

County Treas Commercial Vehicle Tax Estimate

210

County Treas Watercraft Tax Estimate

2

Motor Vehicle Factor

0.06947

Recreational Vehicle Factor

0.00329

16/20 Vehicle Factor

0.00000

Commercial Vehicle Factor

0.01897

Watercraft Factor

0.00018

City of Cullison

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0						
Revenue Bonds:											
Total Revenue Bonds					0						
Other:											
Total Other					0						
Total Indebtedness					0				0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Cullison

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	43,667	50,187	50,714
Receipts:			
Ad Valorem Tax	10,825	11,071	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	274		129
Motor Vehicle Tax	1,048	750	769
Recreational Vehicle Tax	28	18	36
16/20M Vehicle Tax			0
Commercial Vehicle Tax	125	336	210
Watercraft Tax		2	2
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	2,024	1,550	2,000
Local Sales Tax	9,844	8,000	8,500
Franchise Tax	6,604	6,300	6,500
Reimbursements	6,000	6,000	6,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	946		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	37,718	34,027	24,146
Resources Available:	81,385	84,214	74,860
Expenditures:			
Salaries & Wages	6,030	12,000	12,000
Contractual	7,867	9,000	10,000
Commodities	7,146	6,500	7,875
Capital Outlay	6,000	6,000	56,125
Fire Expenses	2,938		
Cash Forward (2020 column)			
Miscellaneous	1,217		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	31,198	33,500	86,000
Unencumbered Cash Balance Dec 31	50,187	50,714	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	67,392	83,500	86,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			86,000
Tax Required			11,140
Delinquent Comp Rate: 1.4%			160
Amount of 2019 Ad Valorem Tax			11,300

CPA Summary

City of Cullison

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Fire	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,082	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Fire Assessments	6,000		
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,000	0	0
Resources Available:	7,082	0	0
Expenditures:			
Salaries & Wages	1,773		
Commodities	4,842		
Contractual	467		
Capital Outlay			
Fire Assessments			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,082	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	14,141	13,532	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.4%			0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.4%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

City of Cullison

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	13,805	15,529	17,270
Receipts:			
State of Kansas Gas Tax	2,734	2,720	2,730
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,734	2,720	2,730
Resources Available:	16,539	18,249	20,000
Expenditures:			
Street Repair and Maint	1,010	979	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,010	979	20,000
Unencumbered Cash Balance Dec 31	15,529	17,270	0
2018/2019/2020 Budget Authority Amount:	19,254	19,175	20,000

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	313	615	1,000
Receipts:			
Charges to Customers	14,860	15,000	17,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	14,860	15,000	17,000
Resources Available:	15,173	15,615	18,000
Expenditures:			
Salaries & Wages	8,295	8,500	9,000
Contractual	215	500	500
Commodities	5,522	5,500	5,500
Capital Outlay		115	3,000
Cash Forward (2020 column)			
Miscellaneous	526		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,558	14,615	18,000
Unencumbered Cash Balance Dec 31	615	1,000	0
2018/2019/2020 Budget Authority Amount:	19,510	19,010	18,000

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Cullison
will meet on August 5, 2019 at 7:00 PM at FIRE HOUSE for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at FIRE HOUSE and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	31,198	12.576	33,500	11.876	86,000	11,300	11.904
Debt Service							
Library							
Special Fire	7,082						
Special Highway	1,010		979		20,000		
Water	14,558		14,615		18,000		
Non-Budgeted Funds							
Totals	53,848	12.576	49,094	11.876	124,000	11,300	11.904
Less: Transfers	0		0		0		
Net Expenditure	53,848		49,094		124,000		
Total Tax Levied	11,100		11,071		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	882,668		932,248		949,245		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2017
0
0
0
0
0

2018
0
0
0
0
0

2019
0
0
0
0
0

*Tax rates are expressed in mills

CITY OF CULLISON

City Official Title: CITY CLERK

NOTICE OF BUDGET HEARING

State of Kansas City 2020

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BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	31,198	12.576	33,500	11.876	88,000	11,300	11.904
Debt Service							
Library							
Special Fire	7,082						
Special Highway	1,010		979				
Water	14,558		14,615		20,000		
					18,000		
Non-Budgeted Funds							
Totals	53,848	12.576	49,094	11.876	124,000	11,300	11.904
Less: Transfers	0		0		0		
Net Expenditure	53,848		49,094		124,000		
Total Tax Levied	11,160		11,071		xxxxxxxxxxxxxxxx		
Assessed Valuation	882,668		932,248		949,245		

Outstanding Indebtedness,			
January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase	0	0	0
Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

CITY OF CULLISON

City Official Title: CITY CLERK

2160490

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